

UNITED STATES BANKRUPTCY COURT
FOR THE
DISTRICT OF MASSACHUSETTS
(Central Division)

In re:)	
)	
Southern Sky Air & Tours, LLC,)	Chapter 7
d/b/a Direct Air)	Case No. 12-40944-MSH
)	
Debtor.)	
)	

SIGNED STATEMENT OF CRAIG R. JALBERT, CIRA
IN SUPPORT OF APPLICATION FOR EMPLOYMENT PURSUANT
TO BANKRUPTCY RULE 2014(a) AND LOCAL RULE 2014-1

I, Craig R. Jalbert, being duly sworn, do hereby depose and state as follows:

1. I am a Certified Insolvency and Restructuring Advisor and a principal of the accounting firm of Verdolino & Lowey, P.C. (the "Firm"), whose office is located at 124 Washington Street, Foxborough, Massachusetts. I am generally familiar with the business of the Firm and have made inquiry concerning the facts set forth herein prior to making this Affidavit.

2. I hereby represent that neither I nor any member of my Firm holds or represents any interest adverse to the estate of the above-named Debtor.

3. My and my Firm's connection with the Debtor, any Creditor, or other party of interest, their respective attorneys and accountants are as follows:

(a) My Firm represents Joseph H. Baldiga, Esq. ("Baldiga"), the Chapter 7 Trustee in this case, in his capacity as

Chapter 7 and 11 Trustee in many other wholly unrelated matters, including, but not limited to: Cyphermint, Inc. (Case No. 08-42682-JBR); Little Professionals, Inc. (Case No. 07-40769-JBR); Jodi L. Barron (Case No. 06-42031-JBR); Robert A. Boucher (Case No. 08-40868-HJB); Superior Industries, Inc. (Case No. 08-42404-JBR); Voyageur Educational Tours, LLC (Case No. 09-41843-JBR); Peter J. and Maura K. Grimanis (Case No. 09-41005-JBR); Wingspeed Corporation (Case No. 09-41483-JBR); Morbid Industries, Inc. (Case No. 09-43392-JBR); William O'Connor (Case No. 07-41186-JBR); Thomas E. Foley (Case No. 05-45070-MSH); Martha Fairbank (Case No. 10-42020-HJB); Linda D. Morgan (Case No. 98-44686-MSH); Mark Goodwin (Case No. 09-44591-MSH); Wade R. D. Sauls (Case No. 10-44375-MSH); Eric J. Sarao (Case No. 08-44100-MSH); Charles J. Spaziante (Case No. 09-44245-MSH); David L. and Susanne T. Paulhus (Case No. 10-43744-HJB); Ralph A. Loconto (Case No. 10-46034-MSH); Adam J. and Jennifer L. Goodale (Case No. 11-41752-MSH); MuscleMaster.com, Inc. (Case No. 11-40243-HJB); Sharon E. Fortes (Case No. 10-41521-MSH); Peter J. Nesky (Case No. 09-45092-HJB); Corey S. Leary and Kerry B. Lassaux-Leary (Case No. 11-44416-MSH); Kempo Steel Fabricators, Inc. (Case No. 12-40495-HJB); and James A. Leveille (Case No. 11-44704-MSH).

- (b) Baldiga is a partner at Mirick O'Connell ("Mirick").
Mirick and Baldiga represent various parties of interest

in many wholly unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited to: Prints Plus, Inc. (Case No. 05-10220-JNF) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Prime Mortgage Financial, Inc. (Case No. 08-40238-JBR) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Lexington Jewelers Exchange, Inc. dba Alpha Omega Jewelers (Case No. 08-10042-WCH) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Homeland Office Furniture, Inc. (Case No. 09-12225-HJB) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; John Afonso (Case No. 05-48781-HJB) where Mirick is Counsel to the Trustee and the Firm is the Trustee's Accountant; Bowl & Board, Inc. (Case No. 09-10913-FJB) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; PB Realty Holdings, LLC (Case No. 09-16389-WCH) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Brookfield Group, L.L.C. (Case No. 04-40413-HJB) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Fathalla M. Mashali (Case No. 08-19606-JNF) where Mirick represents an Interested Party and the Firm was the Accountant and Financial Advisor to the Official Committee of Unsecured Creditors, the Firm is now the Accountant to the Chapter 7 Trustee; John T.

Chirban (Case No. 09-43326-MSH) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; JoJo's 10 Restaurant, LLC (Case No. 10-41983-MSH) where Mirick represents a Creditor and the Firm is the Debtor's Accountant; Fletcher Granite Company, LLC (Case No. 10-43884-MSH) where Mirick represents a Creditor and the Firm is the Debtor's Accountant; Richard D. and Rose M. Bokavich (Case No. 09-11186-WCH) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; William G. O'Brien (Case No. 10-14066-WCH) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Chicago Investments, LLC (Case No. 10-23809-WCH) where Mirick is a creditor and the Firm is the Debtor's Accountant; Cape Ann Housing Opportunity, Inc. (Case No. 09-10074-FJB) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; 21st Century Roofing Systems, Inc. (Case No. 11-12383-HJB) where Mirick represents an Interested Party and the Firm is the Trustee's Accountant; Firefly's Quincy, LLC (Case No. 11-13353-JNF) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Gaston Andrey Realty Corporation (Case No. 10-17607-HJB) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Trans National Communications International, Inc. (Case No. 11-19595-WCH) where Mirick represents a Creditor and the Firm is the Financial Advisor to the

Debtor post-petition; The Rugged Bear Company (Case No. 11-10577-HJB) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Massachusetts Elephant and Castle Group, Inc. et al. (Case no. 11-16155-HJB) where Mirick represents a Creditor and the Firm is the Debtor's Accountant; Support Plus Medical, Inc. (Case No. 10-19055-FJB) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Cullinan Engineering Co., Inc. (Case No. 11-42809-MSH) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; John J. Shaughnessy (Case No. 07-10685-RS) where Mirick represents a Creditor and the Firm is the Trustee's Accountant; Beacon Power Corporation (Case No. 11-13450-KJC) where Mirick represents an Interested Party and the Firm is the Debtor's Accountant; and a case where I am a State Court Receiver and Mirick represents interested parties.

- (c) Riemer & Braunstein LLP ("R&B") represents the Debtor in this case. My Firm represents Joseph Braunstein, Esq. ("Braunstein") in his capacity as Chapter 11 and Chapter 7 Trustee in other wholly unrelated matters, including, but not limited to: 21st Century Roofing Systems, Inc. (Case No. 11-12383-HJB); Arrow Direct, Inc. (Case No. 09-18728-FJB); Evolved Nanomaterial Sciences, Inc. (Case No. 07-16235-WCH); Support Plus Medical, Inc. (Case No. 10-19055-FJB); and Michael A. Valerio (Case No. 11-16797-

FJB) .

- (d) Braunstein is a partner at R&B. Braunstein and R&B (collectively the "Attorneys") represent various parties of interest in wholly unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited to: One to One Interactive, LLC (Case No. 05-12083-JNF) where the Attorneys represent a Creditor and the Firm is the Tax Advisor; Petra Fashions, Inc. (Case No. 06-10218-JNF) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Lexington Jewelers Exchange, Inc. dba Alpha Omega Jewelers (Case No. 08-10042-WCH) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Little Professionals, Inc. (Case No. 07-40769-JBR) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Think Engine Networks, Inc. (Case No. 09-40115-HJB) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; The Mulligan Company, Inc. (Case No. 08-19050-JNF) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; nTag Interactive Corporation (Case No. 08-19869-JNF) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Kirk Hundley (Case No. 06-40468-JBR) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; MGM Commercial Wharf,

LLC (Case No. 09-13553-FJB) where R the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Stephen Ando Paull Contractors, Inc. (Case No. 09-10428-JNF) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Barry and Diane Reynolds (Case No. 08-10775-FJB) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Call & Wait Auto, Inc. (Case No. 09-13462-HJB) where Braunstein was the Chapter 11 Trustee and the Firm is the Chapter 7 Trustee's Accountant; Starbak Incorporated (Case No. 10-10856-WCH) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Nocona Leather Good Company, LTD (Case No. 10-18521-JNF) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Inofin (Case No. 11-11010-JNF) where the Attorneys represent a Creditor and the Firm is the Trustee's Accountant; Trans National Communications International, Inc. (Case No. 11-19595-WCH) where the Attorneys represent a Creditor and the Firm assisted the Debtor pre-petition and now is the Financial Advisor to the Debtor post-petition; William F. Minier (Case No. 09-19465-FJB) where the Attorneys represent an Interested Party and the Firm is the Trustee's Accountant; Gianmarco Bovelli and Martha Gabriella Leon de la Barra (Case No. 10-24146-FJB) where the Attorney's represent a Creditor and the Firm is the

Trustee's Accountant; Maxton Technology, Inc. (Case No. 11-21009-JNF) where the Attorneys represent a Creditor and the Firm is the Debtor's Accountant; Wilfred K. Saroni (Case No. 08-40844-WCH) where the Attorneys represents a Creditor and the Firm is the Trustee's Accountant; MDRecovery, Inc. (Case No. 08-14214-FJB) where the Attorneys represents a Creditor and the Firm is the Trustee's Accountant; Schuyler Labs, Inc. (Case No. 08-14216-FJB)) where the Attorneys represents a Creditor and the Firm is the Trustee's Accountant; and Bangkok Foods d/b/a Siam Foods (Case No. 11-17463-FJB) where the Attorneys represent an Interested Party and the Firm is the Trustee's Accountant. The Firm does not represent R&B, Braunstein, its attorneys or its client in this case.

(e) Law Office of Robert W. Kovacs, Jr. ("Kovacs") represents a Creditor in this case. Kovacs represents various parties of interest in other wholly unrelated bankruptcy cases where the Firm and its employees are employed, including, but not limited to: Dan E. Silberberg (Case No. 09-21437-FJB) where Kovacs represents the Debtor and the Firm is the Trustee's Accountant. The Firm does not represent Kovacs, its attorneys or its client in this case.

(f) Rubin and Rudman ("R&R") represents an Interested Party in this case. R&R represents various parties of interest

in other wholly unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited to: Nir Yacovi (Case No. 06-13874-WCH) where R&R represents a Creditor and the Firm is the Trustee's Accountant; and The Classic Group, Inc. (Case No. 11-10574-JNF) where R&R represents the Debtor and the Firm is the Trustee's Accountant. The Firm does not represent R&R, its attorneys or its client in this case.

- (g) Duane Morris, LLP ("DM") represents an Interested Party in this case. My Firm represents Jeffrey D. Sternklar ("Sternklar"), in his capacity as Chapter 7 Trustee in other wholly unrelated matters, including, but not limited to: The Rarities Group, Inc. (Case No. 03-18371-WCH); Martin Barry Paul (Case No. 05-22881-WCH).
- (h) Paul D. Moore, Esq. ("Moore") and Sternklar are partners/members of DM. DM represents various parties of interest in other wholly unrelated cases in which the Firm is also employed, including, but not limited to: Palm Harbor One LLC (Case No. 07-15169-JNF) where DM represents the Debtor and the Firm is the Debtor's Accountant and I am the post-confirmation fiduciary; Archie's Oil Services, Inc. (Case No. 08-15275-JNF) where DM represents a Creditor and the Firm is the Trustee's Accountant; Winthrop Printing Company, Inc. (Case No. 08-15744-WCH) where DM represents the Debtor and the Firm is the Trustee's Accountant; The Mulligan Company, Inc.

(Case No. 08-19050-JNF) where DM represents a Creditor and the Firm is the Trustee's Accountant; Lacourse Construction Company, Inc. (Case No. 07-41110-JBR) where DM represents a Creditor and the Firm is the Trustee's Accountant; Garcia Drywall, Inc. (Case No. 09-16671-WCH) where DM represents a Creditor and the Firm is the Trustee's Accountant; Wingspeed Corporation (Case No. 09-41483-JBR) where DM represents the Creditor's Committee and the Firm is the Trustee's Accountant; TLC Americas LLC (Case No. 10-17716-JNF) where DM represents the Debtor and the Firm is the Trustee's Accountant; an out of Court matter where I am the Trustee-Assignee in an Assignment for the Benefit of Creditors and DM is my counsel; Jackson Hewitt Tax Service, Inc. (Case No. 11-11587-MFW) where I am the Post-Effective Date Trustee and DM is my counsel; Alkamedia Records, Inc. (Case No. 08-14903-WCH) where DM represents a Creditor and the Firm is the Trustee's Accountant; and The Rugged Bear Company (Case No. 11-10577-HJB) where DM represents the Consumer Privacy Ombudsman and the Firm is the Trustee's Accountant. The Firm does not represent DM, Moore and Sternklar, its attorneys or its client in this case.

- (i) Goodwin Proctor LLP ("G&P") represents a Creditor in this case. G&P represent various parties of interest in other wholly unrelated bankruptcy cases in which the Firm and its employees are employed, including, but not limited

to: North American Rubber Thread Co., Inc. (Case No. 03-16508-WCH) where G&P represent the Creditor and the Firm is the Trustee's Accountant; One to One Interactive, LLC (Case No. 05-12083-JNF) where G&P represent an Interested Party and the Firm is the Debtor's Tax Advisor; Viking Oil Co., Inc. (Case No. 06-14614-RS) where G&P represents a Creditor and the Firm is the Trustee's Accountant; Innisfree Corporation (Case No. 89-11398-WCH) where G&P represents a Creditor and the Firm is the Trustee's Accountant; an out of Court litigation matter where G&P represents the Defendant and the Firm is employed by the an Arbitration Panel as an expert; Think Engine Networks, Inc. (Case No. 09-40115-HJB) where G&P represents the Debtor and the Firm is the Trustee's Accountant; and The Rugged Bear Company (Case No. 11-10577-HJB) where G&P represent a Creditor and the Firm is the Trustee's Accountant. The Firm does not represent G&P, its attorneys or its client in this case.

- (j) Posternak, Blankstein & Lund and David J. Reier, Esq. (collectively "PB&L") represent a Creditor in this case. PB&L represents various parties of interest in other wholly unrelated bankruptcy cases where the Firm and its employees are employed, including but not limited to: The Rarities Group, Inc. (Case No. 03-18371-WCH) where PB&L represent the Debtor as substitute Counsel as of the effective date of its Chapter 11 confirmation and the

Firm is the Trustee's Accountant; Lexington Jewelers Exchange, Inc. dba Alpha Omega Jewelers (Case No. 08-10042-WCH) where PB&L represent a Creditor and the Firm is the Trustee's Accountant; Brookfield Group, L.L.C. (Case No. 04-40413-HJB) where PB&L represent a Creditor and the Firm is the Trustee's Accountant; TLC Americas LLC (Case No. 10-17716-JNF) where PB&L represent a Creditor and the Firm is the Trustee's Accountant; Fletcher Granite Company, LLC (Case No. 10-43884-MSH) where PB&L represent a Debtor and the Firm is the Debtor's Accountant; Robert N. Lupo (Case No. 09-21945-WCH) where PB&L represent a Creditor and the Firm is the Trustee's Accountant; Wilfred K. Saroni (Case No. 08-40844-WCH) where PB&L represents an Interested Party and the Firm is the Trustee's Accountant; Michael A. Valerio (Case No. 11-16797-FJB) where PB&L represents an Interested Party and the Firm is the Trustee's Accountant; MDRecovery, Inc. (Case No. 08-14214-FJB) where PB&L represent a Creditor and the Firm is the Trustee's Accountant; and Schuyler Labs, Inc. (Case No. 08-14216-FJB) where PB&L represent a Creditor and the Firm is the Trustee's Accountant.

- (k) David J. Reier, Esq. ("Reier") is a partner and/or employee of PB&L. Reier was formerly a member/employee of Seyfarth Shaw ("Seyfarth"). Seyfarth represents various parties in interest in other wholly unrelated

cases in which the Firm is also employed, including, but not limited to: North American Rubber Thread Co., Inc.

(Case No. 03-16508-WCH) where Seyfarth represents a Creditor and the Firm is the Trustee's Accountant; and Southcoast Express, Inc and Sky View Lines LLC (Case No. 05-18685-WCH) where Seyfarth represents the Debtor and the Firm is the Trustee's Accountant. The Firm does not represent Reier or either of PB&L or Seyfarth, their Attorneys or their client in this case.

- (1) Seder & Chandler ("S&C") represents a Creditor in this case. S&C represents various parties of interest in other wholly unrelated cases in which the Firm may also be employed, including, but not limited to: Prime Mortgage Financial, Inc. (Case No. 08-40238-JBR) where S&C represents a Creditor and the Firm is the Trustee's Accountant; Richard W. Boissoneau (Case No. 05-50924-JBR) where S&C represents a Creditor and the Firm is the Trustee's Accountant; Cyphermint, Inc. (Case No. 08-42682-JBR) where S&C represents an Adversary and the Firm is the Trustee's Accountant; Leominster Business Center, Inc. (Case No. 08-43893-JBR) where S&C represents an Interested Party and the Firm is the Trustee's Accountant; and Kris J. and Gardena M. Abramowitz (Case No. 08-42847-JBR) where S&C represents a Creditor and the Firm is the Trustee's Accountant. The Firm does not represent S&C, its attorneys or its client in this case.

(m) Craig & Macauley ("C&M") represents a Creditor in this case. C&M represents parties of interest in other wholly unrelated cases in which the Firm or its employees are employed, including, but not limited to: Select Car Rental, Inc. (Case No. 07-15554-JNF) where C&M represent a Creditor and the Firm is the Trustee's Accountant; Fathalla M. Mashali (Case No. 08-19606-JNF) where C&M represents a Creditor and the Firm is the Accountant and Financial Advisor; Stephen Ando Paull Contractors, Inc. (Case No. 09-10428-JNF) where C&M represents a Creditor and the Firm is the Trustee's Accountant; Robert A. Reposa (Case No. 09-13702-WCH) where C&M represents a Creditor and the Firm is the Trustee's Accountant; Bowl & Board, Inc. (Case No. 09-10913-FJB) where C&M represents the Debtor and the Firm is the Trustee's Accountant; Rowecom, Inc. where C&M is the Liquidating Trustee and the Firm is the Trustee's Accountant and a matter not in Bankruptcy where C&M represent a company and the Firm is the companies litigation expert; Altus Pharmaceuticals, Inc. (Case No. 09-20886-WCH) where C&M represents the Debtor and the Firm is the Trustee's Accountant; Anesthetics of Worcester P.C. (Case No. 08-19748-JNF) where C&M represents a Creditor and the Firm is the Trustee's Accountant; GPX International Tire Corporation (Case No. 09-20170-JNF) where C&M represents an Interested Party and I am the post-confirmation

Liquidating Trustee; Richard D. and Rose M. Bokavich (Case No. 09-11186-WCH) where C&M represents the Debtor and the Firm is the Trustee's Accountant; PB Realty Holdings, LLC (Case No. 09-16389-WCH) where C&M represents the Debtor and the Firm is the Trustee's Accountant; Stephen A. Paull (Case No. 09-14905-FJB) where C&M represents a Creditor and the Firm is the Trustee's Accountant; Melrose Associates, LP where I am a State Court appointed Receiver and C&M is my Counsel; and several matters outside of bankruptcy where C&M represent clients that have also hired the Firm as accountants and tax advisers. The Firm does not represent C&M, its attorneys or its client in this case.

4. I hereby represent that I have agreed not to share with any persons the compensation to be paid for the accounting services rendered in this case, except with the Firm.

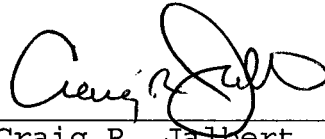
5. Neither I nor my Firm has received a retainer in connection with this matter.

6. I shall amend this statement immediately upon my learning that (a) any of the within representations are incorrect or (b) there is any change of circumstance relating thereto.

7. I have reviewed the provisions of MLBR 2016(a)(1) of the Local Rules of Bankruptcy Procedure for this District.

8. Notwithstanding the foregoing, I hereby represent that I and each member of my Firm are "disinterested persons" as that term is defined in 11 U.S.C. Sec. 101(14).

Signed under the pains and penalties of perjury this 7th day
May 2012.

A handwritten signature in black ink, appearing to read 'Craig R. Jalbert', written over a horizontal line.

Craig R. Jalbert, CIRA
Verdolino & Lowey, P.C.
124 Washington Street
Foxboro, MA 02035
(508) 543-1720

VERDOLINO & LOWEY, P.C.

Certified Public Accountants

Professional Rates (Hourly)

Principals	\$415.00
Managers	\$245.00 - \$375.00
Staff	\$125.00 - \$325.00
Bookkeepers	\$110.00 - \$190.00
Clerical	\$85.00

On September 1st of each year, the Firm reviews and
adjusts the hourly rates of all employees. These rates will be in
effect until August 31, 2012.